WO 2004/045588 PCT/GB2003/004941

CLAIMS

- 1. A formulation comprising at least one active or at least one ingredient, and a plurality of micro-capsules formed from a plurality of micro-organisms and having at least one flavouring encapsulated and passively retained within said micro-capsules, said flavouring not being a natural constituent of said micro-organisms, said micro-capsules having:
 - (a) an at least substantially intact cell wall; and
 - (b) an intact cell membrane;
- wherein said at least one active or said at least one ingredient is foul-tasting and said at least one flavouring masks, disguises or neutralises the foul-taste of said at least one active or said at least one ingredient, preventing a patient to whom said formulation is orally administered from tasting said foul-tasting active, or causing the flavour of said foul-tasting at least one active or ingredient to be reduced such that it is more palatable.

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2. A formulation according to claim 1, said at least one active or said at least one ingredient being encapsulated and passively retained within said micro-capsules, said at least one active or said at least one ingredient not being a natural constituent of said micro-organisms.

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- 3. A formulation according to either one of claims 1 or 2, wherein said formulation additionally comprises an at least one additional flavouring.
- 4. A formulation according to any one of claims 1-3, in which said at least one flavouring or said at least one additional flavouring is selected from the group consisting of: essential oils, aroma chemicals, natural essences, natural extracts, sweeteners, artificial flavourings, natural flavourings, pharmaceutical flavourings, or nature identical flavourings.

WO 2004/045588 PCT/GB2003/004941

- 5. A formulation according to any one of claims 1-4, wherein said at least one flavouring or said at least one additional flavouring additionally comprises ammonium glycyrrhizinate and/or polyvinylpyrrolidone.
- 5 6. A formulation according to any one of claims 1-5, selected from the group consisting of: mouthwash, toothpaste, solution, suspension, gel, paste, powder, aerosol, tablet, chewable tablet, capsules, spray, lozenge, linctus, syrup, chewing gum, boiled sweet, or compressed sweet.
- 7. The use of an at least one flavouring in the manufacture of a formulation, said formulation comprising an at least one active or at least one ingredient, and a plurality of micro-capsules formed from a plurality of micro-organisms, said micro-capsules having:
 - (a) an at least substantially intact cell wall; and
 - (b) an intact cell membrane;

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- said at least one flavouring being encapsulated and passively retained within said micro-capsules, said flavouring not being a natural constituent of said micro-organisms, wherein said at least one active or said at least one ingredient is foul-tasting and said at least one flavouring masks, disguises or neutralises the foul-taste of said at least one active or said at least one ingredient, preventing a patient to whom said formulation is orally administered from tasting said foul-tasting active, or causing the flavour of said foul-tasting at least one active or ingredient to be reduced such that it is more palatable.
 - 8. A method of manufacture of a formulation, said formulation comprising at least one active or at least one ingredient, and a plurality of micro-capsules formed from a plurality of micro-organisms and having at least one flavouring encapsulated and passively retained within said micro-capsules, said micro-capsules having:
 - (a) an at least substantially intact cell wall; and
 - (b) an intact cell membrane;

WO 2004/045588

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said flavouring not being a natural constituent of said micro-organisms, wherein said at least one active or said at least one ingredient is foul-tasting and said at least one flavouring masks, disguises or neutralises the foul-taste of said at least one active or said at least one ingredient, preventing a patient to whom said formulation is orally administered from tasting said foul-tasting active, or causing the flavour of said foul-tasting at least one active or ingredient to be reduced such that it is more palatable, comprising the steps of:

- (i) contacting said micro-organisms with said at least one flavouring, said at least one flavouring being capable of diffusing into the cell wall of said micro-organism without causing total lysation thereof, whereby said at least one flavouring is absorbed by said micro-organisms by diffusion across the cell wall and is retained passively within said micro-organism to produce a plurality of micro-capsules containing said at least one flavouring,
 - (ii) formulating said micro-capsules with said at least one active or ingredient.
- 9. A method of manufacture of a formulation according to claim 8, wherein said micro-organisms are additionally contacted with an at least one active or an at least one ingredient, wherein said at least one active or said at least one ingredient is foul-tasting, and is not a natural constituent of said micro-organisms, said at least one active or said at least one ingredient being encapsulated and passively retained within said micro-capsules.
- 10. A method of manufacture of a formulation according to either one of claims 8 or 9, wherein said formulation additionally comprises an at least one additional flavouring.
- 25 11. A method of manufacture of a formulation according to any one of claims 8-10 wherein said at least one flavouring or said at least one additional flavouring additionally comprises ammonium glycyrrhizinate and/or polyvinylpyrrolidone.

- 12. A formulation according to any one of claims 1-6 or a method of manufacture of a formulation according to any one of claims 8-11 wherein said micro-organism is selected from the group consisting of: fungus, bacterium, alga and protozoa.
- 5 13. A formulation according to any one of claims 1-6 or a method of manufacture of a formulation according to any one of claims 8-11 wherein said micro-organism is a yeast selected from the taxonomic order *Endomycetales*.